

1926-27.

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA,
CANBERRA.

No. 139.

VOTES AND PROCEEDINGS

OF THE

HOUSE OF REPRESENTATIVES.

FRIDAY, 9TH DECEMBER, 1927.

1. The House met, at ten o'clock a.m., pursuant to adjournment.—Mr. Speaker (the Honorable Sir Littleton Groom) took the Chair, and read Prayers.
2. PARLIAMENTARY STANDING COMMITTEE ON PUBLIC WORKS—REPORT.—Mr. Mackay, Chairman of the Parliamentary Standing Committee on Public Works, brought up the following Report from the Committee :—
Report, together with Minutes of Evidence, relating to the proposed erection of Postal Workshops at Sydenham, New South Wales.
Ordered to be printed.
3. WIRELESS AGREEMENT BILL (1927).—The Order of the Day having been read for the further consideration of this Bill in Committee of the whole House—Mr. Speaker left the Chair, and the House resolved itself into a Committee of the Whole.

(In the Committee.)

Clause 2 debated.

Question—That the clause be agreed to—put.

The Committee divided—

Ayes, 33.

Mr. Aubrey Abbott	Mr. Killen
Mr. Atkinson	Mr. Latham
Mr. Bruce	Mr. Lister
Mr. Donald Cameron	Mr. Mackay
Mr. Malcolm Cameron	Mr. Marks
Mr. Robert Cook	Mr. Marr
Mr. Corser	Mr. Earle Page
Mr. Duncan-Hughes	Mr. Parsons
Mr. R. W. Foster	Mr. Thomas Paterson
Mr. Grosvenor Francis	Mr. Perkins
Mr. Josiah Francis	Mr. Pratten
Sir John Gellibrand	Mr. Prowse
Mr. Gibson	Mr. Seabrook
Mr. Gregory	
Mr. Gullett	
Mr. Hill	<i>Tellers:</i>
Mr. Hurry	Mr. Gardner
Mr. Jackson	Mr. Hunter

Noes, 19.

Mr. Blakeley	Mr. E. C. Riley
Mr. Brennan	Mr. Scullin
Mr. Charlton	Mr. Theodore
Mr. Coleman	Mr. Watkins
Mr. Forde	Mr. West
Mr. Albert Green	Mr. Yates
Mr. Lacey	
Mr. Lazzarini	<i>Tellers:</i>
Mr. McGrath	
Mr. Parker Moloney	Mr. Fenton
Mr. Edward Riley	Mr. Makin

And so it was resolved in the affirmative.

Clause 3 agreed to.

Schedule debated.

Question—That the Schedule be agreed to—put.

9th December, 1927.

The Committee divided—

Ayes, 36.		Noes, 18.	
Mr. Aubrey Abbott	Mr. Killen	Mr. Blakeley	Mr. E. C. Riley
Mr. Atkinson	Mr. Latham	Mr. Brennan	Mr. Scullin
Mr. Bruce	Mr. Lister	Mr. Charlton	Mr. Theodore
Mr. Donald Cameron	Mr. Mackay	Mr. Coleman	Mr. Watkins
Mr. Malcolm Cameron	Mr. Mann	Mr. Forde	Mr. West
Mr. Robert Cook	Mr. Marks	Mr. Albert Green	Mr. Yates
Mr. Corsier	Mr. Marr	Mr. Lacey	
Mr. Duncan-Hughes	Mr. Maxwell	Mr. Makin	<i>Tellers:</i>
Mr. R. W. Foster	Mr. Earle Page	Mr. McGrath	Mr. Fenton
Mr. Grosvenor Francis	Mr. Parsons	Mr. Parker Moloney	Mr. Lazzarini
Mr. Josiah Francis	Mr. Thomas Paterson		
Sir John Gellibrand	Mr. Perkins		
Mr. Gibson	Mr. Pratten		
Mr. Gregory	Mr. Prowse		
Mr. Gullett	Mr. Seabrook		
Mr. Hill			
Mr. Hughes	<i>Tellers:</i>		
Mr. Hurry	Mr. Gardner		
Mr. Jackson	Mr. Hunter		

And so it was resolved in the affirmative.
Title agreed to.
Bill to be reported without amendment.

The House resumed ; Mr. Bayley reported accordingly.

On the motion of Mr. Bruce (Prime Minister) the House adopted the Report, and (the Standing Orders having been previously suspended, see page 413) the Bill was read a third time.

4. MESSAGE FROM THE SENATE.—INCOME TAX ASSESSMENT BILL (1927).—Mr. Speaker announced the receipt of the following Message from the Senate :—

MR. SPEAKER,

Message No. 106.

The Senate returns to the House of Representatives the Bill for "*An Act to amend the 'Income Tax Assessment Act 1922-1925', and for other purposes,*" and acquaints the House that the Senate has agreed to the Bill with the Amendment indicated by the annexed Schedule, in which Amendment the Senate requests the concurrence of the House of Representatives.

JOHN NEWLANDS,
President.

The Senate,
Canberra, 9th December, 1927.

Ordered—That the foregoing Message be taken into consideration, in Committee of the whole House, forthwith.

Mr. Speaker left the Chair, and the House resolved itself into a Committee of the Whole.

(In the Committee.)

The Committee proceeded to consider the Amendment made by the Senate, which is as follows :—

SCHEDULE OF THE AMENDMENT MADE BY THE SENATE.

Page 11, clause 16, line 37 at the end of paragraph (b) insert :—“ and no amount of loss, incurred prior to the first day of July One thousand nine hundred and twenty-six or prior to the commencement of any accounting period substituted under sub-section (3.) of section thirty-two of this Act for the financial year commencing on that date, shall be taken into account under sub-section (8.) of section thirteen of this Act in ascertaining the excess of allowable deductions for the year in which the loss was incurred, which would not have been allowable as a deduction in the assessment of income derived (prior to that date or that commencement) in any financial year or accounting period subsequent to the year or period in which the loss was incurred, if the provisions of this section had been so in force and had so applied ”.

Progress to be reported, and leave asked to sit again.

The House resumed ; Mr. Bayley reported accordingly.

Resolved—That the House will, at the next sitting, again resolve itself into the said Committee.

5. MESSAGES FROM THE SENATE.—Mr. Speaker announced the receipt of the following Messages from the Senate :—

[*Income Tax Bill (1927)*]—

MR. SPEAKER,

Message No. 107.

The Senate returns to the House of Representatives the Bill for "*An Act to impose Taxes upon Incomes,*" and acquaints the House that the Senate has agreed to the Bill without requests.

JOHN NEWLANDS,
President.

The Senate,
Canberra, 9th December, 1927.

[*Land Tax Bill* (1927)]—

Message No. 108.

MR. SPEAKER,

The Senate returns to the House of Representatives the Bill for "*An Act to amend the ' Land Tax Act 1910-1922 '*," and acquaints the House that the Senate has agreed to the Bill without requests.

JOHN NEWLANDS,
President.

The Senate,
Canberra, 9th December, 1927.

6. LAND TAX ASSESSMENT BILL (1927).—The Order of the Day having been read for the further consideration of this Bill in Committee of the whole House—Mr. Speaker left the Chair, and the House resolved itself into a Committee of the Whole.

(*In the Committee.*)

Postponed clause 17 further considered—
Amendment previously moved by Mr. Scullin (see page 463) withdrawn, by leave.
Clause, as amended, agreed to.
Title agreed to.
Bill to be reported with amendments.

The House resumed; Mr. Bayley reported accordingly.
Mr. Earle Page (Treasurer) moved, That the Bill be now recommitted to a Committee of the whole House for the reconsideration of clause 21.
Question—put and passed.
Mr. Speaker left the Chair, and the House again resolved itself into a Committee of the Whole.

(*In the Committee.*)

On recommital—

Clause 21—

On the motion of Mr. Earle Page, the following amendment was made:—

Omit sub-section (3.), and insert the following new sub-section in place thereof:—

"(3.) Whenever land tax has been paid, whether upon an original assessment or upon an alteration or addition thereto, and an objection or appeal against the assessment, alteration or addition has been lodged by the taxpayer within the prescribed time, the amount of tax in dispute shall be refunded to the taxpayer at the expiration of six months from the date of payment if the matter has not then been finally determined, and shall not be repayable (whether under any alteration of the assessment or otherwise) until the matter has been finally determined:

Provided that in any case in which on the application of a taxpayer the determination of an objection or the hearing of an appeal has been postponed the said period of six months shall be extended by the addition of the period of the postponement."

Clause, as amended, agreed to.

Bill to be reported with a further amendment.

The House resumed; Mr. Bayley reported accordingly.

On the motion of Mr. Earle Page, the House, by leave, adopted the Reports, and, by leave, the Bill was read a third time, after debate.

7. HOUSING BILL—SENATE'S AMENDMENTS.—The Order of the Day having been read for the consideration in Committee of the whole House of the Amendments made by the Senate in this Bill—Mr. Speaker left the Chair, and the House resolved itself into a Committee of the Whole.

(*In the Committee.*)

The Committee proceeded to consider the Amendments made by the Senate, which are as follows:—

SCHEDULE OF THE AMENDMENTS MADE BY THE SENATE.

No. 1.—Page 3, clause 10, line 47, leave out " Y ", insert " W ".

No. 2.—Page 4, clause 10, line 3, leave out " Y ", insert " W ".

On the motion of Mr. Earle Page (Treasurer), the Amendments were agreed to.
Resolution to be reported.

The House resumed; Mr. Bayley reported accordingly.

On the motion of Mr. Earle Page, the House adopted the Report.

9th December, 1927.

8. MESSAGE FROM THE GOVERNOR-GENERAL.—MATERNITY ALLOWANCE BILL (1927).—The following Message from His Excellency the Governor-General was presented, and the same was read by Mr. Speaker:—

STONEHAVEN,
Governor-General.

Message No. 81.

In accordance with the requirements of Section 56 of the Constitution of the Commonwealth of Australia, the Governor-General recommends to the House of Representatives that an appropriation of Revenue be made for the purposes of a Bill for an Act to amend the *Maternity Allowance Act 1912-1926*.

Canberra, 22nd November, 1927.

Ordered—That the foregoing Message be taken into consideration, in Committee of the whole House, forthwith.

Mr. Speaker left the Chair, and the House resolved itself into a Committee of the Whole.

(In the Committee.)

Mr. Earle Page (Treasurer) moved, That it is expedient that an appropriation of revenue be made for the purposes of a Bill for an Act to amend the *Maternity Allowance Act 1912-1926*.

Question—put and passed.

Resolution to be reported.

The House resumed ; Mr. Bayley reported accordingly.

Mr. Earle Page moved, pursuant to contingent notice, That the Standing Orders be suspended, to enable the remaining stages to be passed without delay.

Question—put and passed.

The Resolution reported from the Committee was read, and, on the motion of Mr. Earle Page, was adopted by the House.

Ordered—That Mr. Earle Page and Mr. Bruce do prepare and bring in a Bill to carry out the foregoing Resolution.

Mr. Earle Page then brought up the Bill accordingly, and moved, That it be now read a first time.

Question—put and passed.—Bill read a first time.

Mr. Earle Page moved, That the Bill be now read a second time.

Question—put and passed.—Bill read a second time.

Mr. Speaker left the Chair, and the House resolved itself into a Committee of the Whole.

(In the Committee.)

Bill, by leave, taken as a whole, and agreed to.

Bill to be reported without amendment.

The House resumed ; Mr. Bayley reported accordingly.

On the motion of Mr. Earle Page, the House adopted the Report, and the Bill was read a third time.

9. ALTERATION OF DAY OF NEXT MEETING.—Mr. Bruce (Prime Minister) moved, That the House, at its rising, adjourn until Monday next at three o'clock p.m.

Question—put and passed.

10. PAPERS.—The following Papers were presented, pursuant to Statute—

Papua Act—Ordinance of 1927—No. 9—Supplementary Appropriation (No. 2), 1926-27 ; together with Supplementary Estimates of Expenditure (No. 2), for the year ending 30th June, 1927.

Science and Industry Research Act—First Annual Report of the Council for Scientific and Industrial Research, for period 13th April, 1926, to 30th June, 1927.

11. ADJOURNMENT.—Mr. Bruce (Prime Minister) moved, That the House do now adjourn.

Debate ensued.

Question—put and passed.

And then the House, at half-past one o'clock p.m., adjourned until Monday next at three o'clock p.m.

MEMBERS PRESENT.—All Members were present (at some time during the sitting) except—Mr. Anstey, Mr. Bell, Mr. Bowden*, Mr. Roland Green, Sir Neville Howse, Sir Elliot Johnson, Mr. Lambert, Mr. Ley*, Mr. W. Maloney, Mr. Manning, Mr. Nelson, Mr. Nott, Mr. Parkhill, Mr. Rodgers, Mr. Thompson, and Mr. Watt.

* On leave.

E. W. PARKES,
Clerk of the House of Representatives.